

National UI Tax Performance
Quarter Ending December 31 1992

Overall Performance

National performance for the first quarter of FY 1993 met the 95% Desired Level of Achievement (DLA) for report clearance and exceeded the 80% DLA for status promptness at 87.9%. The 51,356 audits completed during the quarter, which includes audits of 1,216 large employers, is approximately one-half of the new 2% penetration requirement for FY 1993 and exceeds the annual large employer requirement. The \$2.6 billion collected in contributions brings the total for CY 1992 to \$16.9 billion. Unpaid contributions and reimbursable payments rose to \$1.8 billion while the number of subject employers increased to 5,794,371.

Report Clearance

A total of 95% of employers filed wage and contribution reports for the preceding quarter by the end of December 1992. This level of compliance for the first quarter is an improvement over the same quarter of the previous 4 years in which the DLA was missed by less than 0.5 percentage points. Compared to the first quarter of the previous year, Rhode Island, New Jersey, Georgia, and Colorado, increased their scores by a range of 1.1 to 9.0 percentage points to meet the DLA for the quarter.

Each State met the 95% DLA or scored at least 90% with the exceptions of Massachusetts (87.7%), Puerto Rico (70.8%), and the Virgin Islands (INA). See Table 1 for first quarter scores by State. See Chart 1 for national performance for the most recent 5 quarters.

Status Determination Promptness

Of the number of status determinations establishing liability for new and successor employers, 87.9% of the accounts were set up within 180 days of their effective dates, which exceeds the DLA for this activity. Twenty-nine States improved their performances over that for the same quarter 1-year ago, despite the national average being 1.8 and 0.7 percentage points lower than for the 1-year ago and preceding quarters, respectively. At 83.9%, Delaware met the DLA for the quarter. Only three States; Puerto Rico (70.5%), Michigan (62.6%), and the Virgin Islands (INA) were below the 75% level. See Table 1 for first quarter scores by State. See Chart 1 for national performance for the most recent 5 quarters.

Audit Activity

Beginning FY 1993, the minimum audit penetration DLA for total audits has been reduced from 4% to 2% annually. This reduction allows for the additional time and training needed by States to meet more stringent audit documentation requirements included in

the audit policy scheduled for implementation in FY 1994 (UIPL No. 48-92, 18-93). The large employer audit DLA remains at a minimum 1% of the number of audits required to meet the total audit penetration DLA. Under the reduced requirements, 25 States satisfied one-half or more of their total audit penetration DLA and 22 States met or exceeded the annual large employer DLA during the first quarter. See Table 2 for a listing of audits completed by States as of the first quarter.

On the average, each of the 51,356 audits covered 4.9 quarters and \$668,000 in gross payrolls and required 5.1 hours to complete. A total of 39.6% of audits resulted in a change in the amount of wages and/or contributions previously reported by the employer. Collectively, these audits produced a gross change in contribution amounts of \$20.3 million (underreported plus overreported) and a net change or yield of \$16.2 million (underreported minus overreported). The average yield per audit range from -\$116 (Delaware) to \$1,216 (Illinois).

Compared to the same quarter of the previous year, an additional 3,351 audits were conducted, producing \$4.4 million less in gross contribution change and approximately the same amount in yield. See Table 3 for first quarter audit activity by State. See Chart 2 for average contribution change per audit on a national basis for the most recent 5 quarters.

Contribution Collection :

The \$2.6 billion in contributions collected during the quarter was \$340 million greater than collections for the same quarter 1 year ago and brings the CY 1992 total to \$16.9 billion. The total amount for 1992 is \$2.4 billion greater than the 1991 total.

The majority of States reported increases in collection amounts over the same quarter of the preceding year ranging from +0.3% to +75.4%. The highest percentage increases were noted in New Hampshire (75.4%), Mississippi (69.2%), Florida (53.8%), and Rhode Island (50.1%). These increases reflect higher taxable wage bases and/or higher average tax rates in effect for these States for CY 1992. Eight States indicated smaller collections for the same period, with Puerto Rico (-39.6%) reporting the greatest percentage decline. Puerto Rico's taxable wage base was reduced from "all wages paid" to \$7,000 for CY 1992. See Table 4 for contribution amounts collected during the first quarter.

Receivables

Receivable amounts totalled approximately \$1.8 billion as of December 31, 1992, an increase of \$14.8 million (0.8%) over the amount at the end of CY 1991 and a drop of \$5 million from the preceding quarter. Twenty-five States reported a reduction in receivables from the September quarter ranging from -\$27,000 (South Dakota) to -\$11.6 million (Colorado). The remaining States

indicated increases with Texas reporting the greatest dollar amount (\$13.2M) for the quarter. When compared to the same quarter 1 year ago (12/31/91), receivables fell in twenty-three States, with the largest drops in Puerto Rico (-\$28.7M), Colorado (-\$18.6M), and Illinois (-\$15.5M). Colorado declared \$11.5 million as uncollectible during the December 1992 quarter while Puerto Rico liquidated \$40.8 million in -receivables during the June 1992 quarter. See Table 4 for receivables as of December 31, 1992 and volume change from previous periods for each State.

Compared to the previous quarter, the percent distribution of receivable amounts by age changed in two categories; "6 months or less" dropped by 3.2 percentage points and the "9 months" category increased 2.4 percentage points. Percentage change in the three other categories were zero, +0.8, and -0.8 points. The majority of States reported 60% or more of their receivables as outstanding 18 months or more and 25% or less in the "6 months or less" category. The exceptions were Alaska, showing 26.9% aged 18 months or more and 65.2% aged 6 months or less and Rhode Island reporting 31.1% and 51.6%, respectively. New York, the District of Columbia, Mississippi, and North Carolina reported 30% to 47% in each of the two extreme categories. See Table 5 for the percent distribution of receivable amounts by age for each State.

Tables:

Table 1 - SESAs' performance for report clearance and status determination promptness for 1st quarter, FY 1993;

Table 2 - SESAs' 1st quarter, FY 1993 progress in meeting audit DLAs;

Table 3 - Summary of audit activity for 1st quarter, FY 1993;

Table 4 - Contributions collected and receivables as of 1st quarter, FY 1993;

Table 5 - Percent distribution of receivables by age as of 1st quarter, FY 1993.

Charts:

Chart 1 - Report Clearance and Status Determination Promptness Quarters ending 12/31/91 - 12/31/92

Chart 2 - Average Contribution Change Per Audit Quarters ending 12/31/91 - 12/31/92

Chart 3 - Contribution Collections Quarters ending 12/31/91 - 12/31/92

Chart 4 - Distribution of Receivables by Age As of December 31, 1992

Department of Labor - Employment and Training Administration 04/19/1993

TAX PERFORMANCE
END OF QUARTER 1 FY 1993

STATE-REGION	End of Quarter Employers	Report Clearance		Status Promptness	
		Current Quarter	FY-to- Date	Current Quarter	FY-to Date
Connecticut	92,427	94.2	94.2	86.8	86.8
Maine	34,213	94.8	94.8	91.1	91.1
Massachusetts	147,123	87.7	87.7	95.7	95.7
New Hampshire	31,499	99.1	99.1	88.9	88.9
Rhode Island	31,817	95.4	95.4	83.7	83.7
Vermont	19,355	96.3	96.3	88.8	88.8
REGION 01	356,434	92.2	92.2	90.8	90.8
New Jersey	199,207	95.5	95.5	88.2	88.2
New York	430,815	93.1	93.1	91.3	91.3
Puerto Rico	50,637	70.8	70.8	70.5	70.5
Virgin Islands	*3,157	INA	INA	INA	INA
REGION 02	683,816	92.2	92.2	89.2	89.2
Delaware	20,073	90.4	90.4	83.9	83.9
District of Columbia	21,818	94.1	94.1	79.7	79.7
Maryland	113,396	94.9	94.9	90.9	90.9
Pennsylvania	234,355	96.6	96.6	79.7	79.7
Virginia	132,832	95.5	95.5	89.5	89.5
West Virginia	35,912	97.5	97.5	88.0	88.0
REGION 03	558,386	95.7	95.7	85.2	85.2
Alabama	77,804	98.3	98.3	87.8	87.8
Florida	320,089	97.2	97.2	87.3	87.3
Georgia	146,111	95.7	95.7	88.3	88.3
Kentucky	72,941	97.1	97.1	87.6	87.6
Mississippi	46,077	96.9	96.9	94.1	94.1
North Carolina	137,873	98.7	98.7	88.8	88.8
South Carolina	72,409	95.9	95.9	94.0	94.0
Tennessee	95,813	97.9	97.9	90.0	90.0
REGION 04	969,117	97.2	97.2	88.7	88.7
Illinois	250,856	93.8	93.8	87.8	87.8
Indiana	110,899	95.1	95.1	83.6	83.6
Michigan	186,979	92.1	92.1	62.6	62.6
Minnesota	104,476	98.8	98.8	87.3	87.3
Ohio	212,227	93.8	93.8	85.7	85.7
Wisconsin	107,054	96.2	96.2	88.1	88.1
REGION 05	972,491	94.4	94.4	82.8	82.8

* As of December 31, 1991

Department of Labor - Employment and Training Administration 04/19/1993

TAX PERFORMANCE
END OF QUARTER 1 FY 1993

STATE-REGION	End of Quarter Employers	Report Clearance		Status Promptness	
		Current Quarter	FY-to- Date	Current Quarter	FY-to Date
Arkansas	51,530	97.3	97.3	77.4	77.4
Louisiana	82,428	94.9	94.9	89.5	89.5
New Mexico	34,589	94.9	94.9	87.4	7.4
Oklahoma	66,651	97.7	97.7	87.5	87.5
Texas	333,878	95.7	95.7	80.4	80.4
REGION 06	569,076	95.9	95.9	82.4	82.4
Iowa	63,573	98.3	98.3	91.7	91.7
Kansas	59,154	97.5	97.5	82.4	82.4
Missouri	128,441	96.4	96.4	85.0	85.0
Nebraska	39,480	97.4	97.4	90.5	90.5
REGION 07	290,648	97.2	97.2	86.5	86.5
Colorado	94,546	95.3	95.3	90.0	90.0
Montana	24,806	99.5	99.5	87.6	87.6
North Dakota	17,847	99.8	99.8	93.4	93.4
South Dakota	19,444	99.0	99.0	88.0	88.0
Utah	35,833	98.5	98.5	89.8	89.8
Wyoming	15,670	98.5	98.5	84.5	84.5
REGION 08	208,146	97.3	97.3	89.4	89.4
Arizona	81,758	96.5	96.5	80.2	80.2
California	781,207	93.8	93.8	93.5	93.5
Hawaii	27,052	94.3	94.3	88.9	88.9
Nevada	29,918	95.9	95.9	86.9	86.9
REGION 09	919,935	94.1	94.1	91.8	91.8
Alaska	13,852	99.9	99.9	94.1	94.1
Idaho	28,300	97.6	97.6	97.6	97.6
Oregon	81,275	90.7	90.7	93.0	93.0
Washington	142,895	96.1	96.1	94.7	94.7
REGION 10	266,322	94.8	94.8	94.4	94.4
US TOTAL	5,794,371	95.0	95.0	87.9	87.9

Desired Levels of Achievement (DLAs):

Report Clearance -- Minimum 95%
Status Promptness -- Minimum 80%

Table 2

Department of Labor - Employment and Training Administration 04/19/1993

STATE-REGION	AUDIT PENETRATION - FY 1993				
	as of				
	END OF QUARTER 1				
	2% Penetration DLA		Large Employer DLA		
	Contributory	-----		-----	
	Employers	Number	Number	Number	Number
	as of	Required	Completed	Required	Completed
	09/30/1992	Audits	as of Qtr.1	Audits	as of Qtr.1
Connecticut	90,687	1,814	1,095	18	12
Maine	32,953	659	314	7	11
Massachusetts	144,281	2,886	1,255	29	63
New Hampshire	30,612	612	311	6	2
Rhode Island	27,908	558	159	6	5
Vermont	18,328	367	227	4	8
REGION 01	344,769	6,896	3,361	70	101
New Jersey	198,623	3,972	2,850	40	64
New York	422,908	8,458	4,606	85	61
Puerto Rico	49,959	999	524	10	19
Virgin Islands	*3,107	62	0	1	0
REGION 02	574,597	13,491	7,980	136	144
Delaware	19,522	390	79	4	0
District of Columbia	21,724	434	100	4	2
Maryland	111,769	2,235	849	22	8
Pennsylvania	227,923	4,558	2,528	46	52
Virginia	131,358	2,627	1,443	26	8
West Virginia	35,205	704	247	7	9
REGION 03	547,501	10,948	5,246	109	79
Alabama	76,122	1,522	476	15	9
Florida	316,386	6,328	5,045	63	46
Georgia	143,809	2,876	1,315	29	25
Kentucky	71,468	1,429	347	14	1
Mississippi	44,769	895	333	9	3
North Carolina	135,204	2,704	1,711	27	34
South Carolina	71,036	1,421	776	14	15
Tennessee	94,141	1,883	1,030	19	3
REGION 04	952,935	19,058	11,033	190	136
Illinois	247,418	4,948	713	49	72
Indiana	107,797	2,156	1,092	22	11
Michigan	183,027	3,661	1,438	37	45
Minnesota	99,638	1,993	556	20	11
Ohio	207,384	4,148	2,395	41	73
Wisconsin	102,365	2,047	564	20	12
REGION 05	947,629	18,953	6,758	189	224

* As of September 30, 1991

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Department of Labor - Employment and Training Administration
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STATE-REGION	AUDIT PENETRATION - FY 1993				
	as of				
	END OF QUARTER 1				
	2% Penetration DLA		Large Employer DLA		
	Contributory	-----		-----	
	Employers	Number	Number	Number	Number
	as of	Required	Completed	Required	Completed
	09/30/1992	Audits	as of Qtr.1	Audits	as of Qtr.1
Arkansas	50,499	1,010	504	10	12
Louisiana	81,227	1,625	751	16	41
New Mexico	33,861	677	330	7	4
Oklahoma	65,468	1,309	679	13	27
Texas	329,145	6,583	3,657	66	55
REGION 06	560,200	11,204	5,921	112	139
Iowa	61,308	1,226	544	12	2
Kansas	56,175	1,124	503	11	2
Missouri	127,142	2,543	1,826	25	36
Nebraska	37,473	749	282	7	2
REGION 07	282,098	5,642	3,155	55	42
Colorado	91,739	1,835	759	18	6
Montana	24,567	491	215	5	3
North Dakota	17,057	341	193	3	3
South Dakota	18,548	371	197	4	1
Utah	34,723	694	284	7	2
Wyoming	15,403	308	95	3	5
REGION 08	202,037	4,040	1,743	40	20
Arizona	80,636	1,613	819	16	40
California	770,717	15,414	2,800	154	238
Hawaii	26,739	535	195	5	4
Nevada	29,598	592	173	6	6
REGION 09	907,690	18,154	3,987	181	288
Alaska	13,489	270	167	3	2
Idaho	27,184	544	238	5	4
Oregon	78,351	1,567	587	16	10
Washington	139,918	2,798	1,180	28	27
REGION 10	258,942	5,179	2,172	52	43
US TOTAL	5,678,398	113,565	51,356	1,134	1,216

Annual Desired Levels of Achievement (DLAs):

Total Audit Penetration DLA -- 2% of Contributory Employers at end of preceding FY.

Large Employer Audit DLA -- 1% of the number required to meet the Total Audit Penetration DLA.

TABLE 3

Department of Labor - Employment and Training Administration 04/29/1993

AUDIT ACTIVITY
QUARTER 1 FY 1993

STATE-REGION			Contribution Change			Average Change		
	Number Audits	Percent Change Audits	-----			Per Audit		
			Under- Reported	Over- Reported	Gross Change	Net Change	----- Gross	----- Net
Connecticut	1,095	33.8	\$127,958	\$18,976	\$146,934	\$108,982	\$134	\$100
Maine	314	45.5	\$40,881	\$5,879	\$46,760	\$35,002	\$149	\$111
Massachusetts	1,255	22.7	\$222,612	-\$23,385	\$199,227	\$245,997	\$159	\$196
New Hampshire	311	50.2	\$63,219	\$5,206	\$68,425	\$58,013	\$220	\$187
Rhode Island	159	47.8	\$113,262	\$31,293	\$144,555	\$81,969	\$909	\$516
Vermont	227	30.4	\$12,340	\$4,476	\$16,816	\$7,864	\$74	\$35
REGION 01	3,361	32.7	\$580,272	\$42,445	\$622,717	\$537,827	\$185	\$160
New Jersey	2,850	36.8	\$2,005,753	\$167,801	\$2,173,554	\$1,837,952	\$763	\$645
New York	4,606	58.6	\$5,444,699	\$50,376	\$5,495,075	\$5,394,323	\$1,193	\$1,171
Puerto Rico	524	31.1	\$243,052	\$0	\$243,052	\$243,052	\$464	\$464
Virgin Islands	INA	INA	INA	INA	INA	INA	INA	INA
REGION 02	7,980	49.0	\$7,693,504	\$218,177	\$7,911,681	\$7,475,327	\$991	\$937
Delaware	79	39.2	\$85	\$9,248	\$9,333	-\$9,163	\$118	-\$116
Dist. of Col.	100	31.0	\$2,649	\$715	\$3,364	\$1,934	\$34	\$19
Maryland	849	39.7	\$77,876	\$7,380	\$85,256	\$70,496	\$100	\$83
Pennsylvania	2,528	17.6	\$561,246	\$56,774	\$618,020	\$504,472	\$244	\$200
Virginia	1,443	29.3	\$46,s32	\$19,398	\$65,930	\$27,134	\$46	\$19
West Virginia	247	23.5	\$8,628	\$7,905	\$16,533	\$723	\$67	\$3
REGION 03	5,246	2s.3	\$697,016	\$101,420	\$798,436	\$595,596	\$152	\$114
Alabama	476	27.1	\$33,391	\$7,581	\$40,972	\$25,810	\$86	\$54
Florida	5,045	17.7	\$125,645	\$63,993	\$189,638	\$61,652	\$38	\$12
Georgia	1,315	26.6	\$25,379	\$11,971	\$37,350	\$13,408	\$28	\$10
Kentucky	347	49.9	\$31,619	\$13,313	\$44,932	\$18,306	\$129	\$53
Mississippi	333	39.9	\$14,533	\$8,863	\$23,396	\$6,670	\$70	\$17
North Carolina	1,711	41.9	\$68,124	\$42,741	\$110,865	\$25,383	\$65	\$15
South Carolina	776	24.9	\$60,911	\$18,837	\$79,748	\$42,074	\$103	\$54
Tennessee	1,030	28.8	\$27,905	\$17,003	\$44,908	\$10,902	\$44	\$11
REGION 04	11,033	26.1	\$387,507	\$184,302	\$571,809	\$203,205	\$52	\$18
Illinois	713	89.3	\$887,690	\$20,683	\$908,373	\$867,007	\$1,274	\$1,216
Indiana	1,092	54.9	\$92,410	\$10,144	\$102,554	\$82,266	\$94	\$75
Michigan	1,438	26.1	\$361,791	\$59,264	\$421,055	\$302,s27	\$293	\$210
Minnesota	556	43.2	\$131,906	\$20,851	\$152,757	\$111,055	\$275	\$200
Ohio	2,395	35.1	\$784,004	\$148,365	\$932,369	\$635,639	\$389	\$265
Wisconsin	564	61.7	\$329,289	\$48,654	\$377,943	\$280,635	\$670	\$498
REGION 05	6,758	45.0	\$2,s87,090	\$307,961	\$2,895,051	\$2,279,129	\$428	\$337

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Department of Labor - Employment and Training Administration 04/29/1993

AUDIT ACTIVITY
QUARTER 1 FY 1993

STATE-REGION			Contribution Change				Average Change	
	Number Audits	Percent Change Audits	-----		-----		Per Audit	
			Under- Reported	Over- Reported	Gross Change	Net Change	----- Gross	----- Net
Arkansas	504	36.9	\$54,791	\$14,195	\$68,986	\$40,596	\$137	\$81
Louisiana	751	30.5	\$146,123	\$13,077	\$159,200	\$133,046	\$212	\$177
New Mexico	330	19.1	\$2,862	\$869	\$3,731	\$1,993	\$11	\$6
Oklahoma	679	31.2	\$38,074	\$2,823	\$40,897	\$35,251	\$60	\$52
Texas	3,657	46.0	\$556,923	\$97,320	\$654,243	\$459,603	\$179	\$126
REGION 06	5,921	40.0	\$798,773	\$128,284	\$927,057	\$670,489	\$157	\$113
Iowa	544	29.2	\$11,474	\$7,652	\$19,126	\$3,822	\$35	\$7
Kansas	503	25.6	\$10,445	\$6,167	\$16,612	\$4,278	\$33	\$9
Missouri	1,826	46.2	\$207,022	\$33,902	\$240,924	\$173,120	\$132	\$95
Nebraska	282	75.9	\$12,734	\$10,169	\$22,903	\$2,565	\$81	\$9
REGION 07	3,155	42.7	\$241,675	\$57,890	\$299,565	\$183,785	\$95	\$58
Colorado	759	53.9	\$103,192	\$12,098	\$115,290	\$91,094	\$152	\$120
Montana	215	39.5	\$61,853	\$1,226	\$63,079	\$60,627	\$293	\$282
North Dakota	193	43.5	\$5,677	\$1,795	\$7,472	\$3,882	\$39	\$20
South Dakota	197	40.1	\$6,941	\$694	\$7,635	\$6,247	\$39	\$32
Utah	284	32.4	\$8,963	\$14,876	\$23,939	-\$6,013	\$84	-\$21
Wyoming	95	51.6	\$16,122	\$2,132	\$18,254	\$13,990	\$192	\$147
REGION 08	1,743	45.8	\$202,748	\$32,921	\$235,669	\$169,827	\$135	\$97
Arizona	819	41.8	\$118,759	\$8,134	\$126,893	\$110,625	\$155	\$135
California	2,800	76.3	\$4,204,759	\$786,033	\$4,990,792	\$3,418,726	\$1,782	\$1,221
Hawaii	195	89.7	\$170,970	\$3,175	\$174,145	\$167,795	\$893	\$860
Nevada	173	50.9	\$14,751	\$7,843	\$22,594	\$6,908	\$131	\$40
REGION 09	3,987	68.7	\$4,509,239	\$805,185	\$5,314,424	\$3,704,054	\$1,333	\$929
Alaska	167	49.7	\$29,463	\$36,764	\$66,227	-\$7,301	\$397	-\$44
Idaho	238	44.5	\$20,730	\$3,134	\$23,864	\$17,596	\$100	\$74
Oregon	587	61.2	\$308,353	\$56,387	\$365,740	\$252,966	\$623	\$431
Washington	1,180	23.2	\$220,259	\$36,579	\$256,838	\$183,680	\$218	\$156
REGION 10	2,172	37.8	\$579,805	\$132,864	\$112,669	\$446,941	\$328	\$206
US TOTAL	51,356	39.6	\$18,277,629	\$2,011,449	\$20,289,078	\$16,266,180	\$395	\$317

TABLE 4

Department of Labor - Employment and Training Administration 04/19/93

CONTRIBUTION COLLECTION AND RECEIVABLES
END OF QUARTER 1 FY 1993

STATE-REGION	Contributions (from ETA 2112 line 11)			Receivables (Contributory & Reimbursing)		
	Amount Collected	Change From Year Ago		Total End Of Qtr.	Volume Change From	
		Volume	Percent		Prior Qtr.	Year Ago
Connecticut	\$28,414,773	\$6,918,297	32.2	\$7,068,521	\$179,039	\$2,117,293
Maine	\$14,436,878	\$3,652,580	33.9	\$5,394,961	\$205,921	\$226,529
Massachusetts	\$100,742,555	\$23,918,971	31.1	\$41,875,640	-\$5,163,105	\$12,916,221
New Hampshire	\$9,012,913	\$3,872,969	75.4	\$2,066,490	-\$11,909	\$270,578
Rhode Island	\$28,907,085	\$9,649,796	50.1	\$6,704,031	\$412,795	\$568,303
Vermont	\$5,851,564	\$253,299	4.5	\$1,423,317	\$243,427	\$283,798
REGION 01	\$187,365,768	\$48,265,913	34.7	\$64,532,960	-\$4,133,832	\$16,382,722
New Jersey	\$188,357,382	\$11,924,927	6.8	\$124,214,915	\$877,076	-\$8,416,609
New York	\$166,465,371	\$45,161,650	34.4	\$134,520,385	-\$1,109,432	\$3,357,404
Puerto Rico	\$22,584,639	-\$14,806,427	-39.6	\$111,156,499	-\$3,388,096	-\$28,861,791
Virgin Islands	\$1,554,309	\$150,742	10.7	INA	INA	INA
REGION 02	\$388,961,701	\$42,430,892	12.3	\$369,891,799	-\$3,620,452	-\$33,920,996
Delaware	\$6,351,664	\$454,066	7.7	\$12,067,022	-\$211,627	\$1,198,798
Dist. of Col.	\$10,399,726	\$2,673,364	34.6	\$6,625,881	\$534,233	\$1,933,498
Maryland	\$57,703,218	\$18,552,398	47.4	\$13,267,665	-\$1,213,077	\$3,067,083
Pennsylvania	\$162,521,055	\$28,528,755	21.3	\$92,021,748	-\$4,630,463	\$1,751,477
Virginia	\$24,225,151	\$4,387,549	22.1	\$5,207,988	-\$645,976	-\$237,745
West Virginia	\$18,294,384	\$2,051,356	12.6	\$26,353,415	\$437,322	-\$294,169
REGION 03	\$279,495,198	\$56,647,488	25.4	\$155,543,719	-\$5,729,588	\$7,418,939
Alabama	\$19,163,861	\$1,279,028	7.2	\$7,109,614	-\$843,029	-\$1,648,011
Florida	\$64,857,024	\$22,683,475	53.8	\$20,510,322	-\$1,186,240	\$2,983,438
Georgia	\$43,468,908	\$4,708,703	12.1	\$18,093,008	-\$520,754	-\$1,011,320
Kentucky	\$30,218,233	\$2,370,961	8.5	\$10,743,224	-\$514,322	\$508,683
Mississippi	\$14,266,252	\$5,835,929	69.2	\$3,349,578	-\$46,638	-\$234,015
North Carolina	\$53,349,613	\$10,690,495	25.1	\$5,578,026	\$1,704,606	\$101,998
South Carolina	\$21,642,194	\$68,656	0.3	\$8,796,471	\$79,501	\$618,906
Tennessee	\$32,843,573	\$2,653,801	8.8	\$7,798,443	-\$443,486	-\$823,545
REGION 04	\$279,809,658	\$50,291,048	21.9	\$81,979,586	-\$1,770,362	\$496,224
Illinois	\$127,761,526	\$2,191,427	1.7	\$91,824,794	\$1,290,237	-\$15,500,141
Indiana	\$25,077,560	\$3,168,899	14.5	\$20,993,714	\$49,234	\$1,723,840
Michigan	\$150,604,864	\$13,148,264	9.6	\$255,598,661	-\$2,682,529	\$13,503,583
Minnesota	\$60,220,546	\$4,846,107	8.8	\$63,677,160	\$1,047,231	\$6,991,964
Ohio	\$111,716,718	\$15,043,845	15.6	\$129,025,775	\$3,200,751	\$12,266,083
Wisconsin	\$62,235,793	-\$1,406,621	-2.2	\$27,800,681	-\$1,538,546	-\$2,072,173
REGION 05	\$537,618,008	\$36,991,920	7.4	\$588,920,785	\$1,366,378	\$16,913,156

CONTRIBUTION COLLECTION AND RECEIVABLES
END OF QUARTER 1 FY 1993

STATE-REGION	Contributions (from ETA 2112 line 11)			Receivables (Contributory & Reimbursing)		
	Amount Collected	Change From Year Ago		Total End Of Qtr.	Volume Change From	
		Volume	Percent		Prior Qtr.	Year Ago
Arkansas	\$25,887,433	\$6,799,607	35.6	\$10,415,978	-\$1,508,849	\$653,569
Louisiana	\$28,998,720	-\$2,670,967	-8.4	\$71,420,320	\$1,053,637	\$2,696,763
New Mexico	\$14,560,263	\$1,863,587	14.7	\$8,867,704	\$355,971	\$901,842
Oklahoma	\$15,188,579	-\$1,941,773	-11.3	\$29,602,272	\$850,741	\$59,820
Texas	\$106,797,762	\$18,973,834	21.6	\$113,536,234	\$13,184,224	\$12,032,146
REGION 06	\$191,432,757	\$23,024,287	13.7	\$233,842,508	\$13,935,724	\$16,344,140
Iowa	\$29,746,732	\$1,442,722	5.1	\$2,654,404	\$134,486	-\$157,054
Kansas	\$24,043,314	\$457,327	1.9	\$3,660,847	\$73,072	-\$92,148
Missouri	\$37,277,778	\$7,905,087	26.9	\$11,901,020	\$360,706	\$988,250
Nebraska	\$7,762,215	\$2,101,870	37.1	\$1,319,650	-\$150,739	-\$65,738
REGION 07	\$98,830,038	\$11,907,006	13.7	\$19,535,921	\$417,525	\$673,310
Colorado	\$31,490,584	\$4,096,339	15.0	\$21,526,352	-\$11,638,806	-\$18,599,419
Montana	\$9,275,999	\$981,409	11.8	\$1,099,220	\$46,470	-\$120,483
North Dakota	\$6,064,729	\$1,065,705	21.3	\$1,730,348	\$21,350	-\$8,674
South Dakota	\$1,754,649	\$149,282	9.3	\$480,713	-\$27,386	-\$54,682
Utah	\$14,245,296	-\$2,095,072	-12.8	\$3,810,202	-\$486,153	\$900,605
Wyoming	\$6,462,536	-\$33,177	-0.5	\$3,566,092	\$1,429,093	\$796,437
REGION 08	\$59,293,793	\$4,164,485	6.4	\$32,212,927	-\$10,655,432	-\$18,887,426
Arizona	\$15,668,361	\$1,720,018	12.3	\$6,326,602	-\$327,157	-\$147,144
California	\$321,281,949	\$61,252,276	23.6	\$160,672,378	\$4,528,333	\$11,154,519
Hawaii	\$9,346,339	\$2,445,682	35.4	\$4,773,378	-\$338,905	-\$1,315,259
Nevada	\$15,005,862	\$348,349	2.4	\$8,624,824	-\$540,676	-\$1,820,108
REGION 09	\$361,302,511	\$65,766,325	22.3	\$180,397,182	\$3,321,595	\$7,872,008
Alaska	\$21,166,608	-\$4,289,008	-16.8	\$5,368,580	\$1,674,848	\$2,227,402
Idaho	\$14,510,122	\$4,143,376	40.0	\$2,140,347	\$65,641	\$442,494
Oregon	\$62,002,766	-\$3,888,685	-5.9	\$13,818,202	-\$130,200	\$601,519
Washington	\$118,082,333	\$4,590,348	4.0	\$24,841,228	\$229,093	-\$890,348
REGION 10	\$215,761,829	\$556,032	0.3	\$45,868,357	\$1,839,382	\$1,496,079
US TOTAL	\$2,609,871,262	\$340,045,397	15.0	\$1,772,725,744	-\$5,029,062	\$14,788,156

TABLE 5

Department of Labor - Employment and Training Administration 04/19/1993

PERCENT DISTRIBUTION OF AGE OF RECEIVABLES
END OF QUARTER 1 FY 1993

STATE-REGION	Total Receivables	Months Past Due				
		6 or less	9	12	15	18 or more
Connecticut	\$7,068,521	25.4	19.7	3.5	4.4	46.9
Maine	\$5,394,961	12.2	5.5	6.6	2.5	73.2
Massachusetts	\$41,875,640	20.8	14.2	2.4	3.5	59.0
New Hampshire	\$2,066,490	11.7	5.5	6.7	2.9	73.2
Rhode Island	\$6,704,031	51.6	9.4	4.5	3.4	31.1
Vermont	\$1,423,317	18.5	16.5	5.4	6.5	53.2
REGION 01	\$64,532,960	23.5	13.4	3.3	3.6	56.3
New Jersey *	\$124,214,915	8.0	3.8	2.5	2.6	76.0
New York	\$134,520,385	40.8	7.6	6.5	6.1	39.1
Puerto Rico	\$111,156,499	2.7	1.3	3.6	4.9	87.4
virgin Islands	INA	INA	INA	INA	INA	INA
REGION 02	\$369,891,799	18.3	4.4	4.3	4.6	66.0
Delaware	\$12,067,022	5.6	5.2	1.4	2.0	85.8
District of Col.	\$6,625,881	30.4	8.0	13.6	1.9	46.2
Maryland	\$13,267,665	27.0	23.4	8.3	7.1	34.2
Pennsylvania	\$92,021,748	10.7	13.2	1.9	2.5	71.7
Virginia	\$5,207,988	22.9	14.9	5.0	6.3	51.0
West Virginia	\$26,353,415	8.7	6.1	2.5	4.3	78.4
REGION 03	\$155,543,719	12.6	12.1	3.1	3.3	68.9
Alabama	\$7,109,614	10.9	6.3	2.7	3.0	77.1
Florida	\$20,510,322	26.8	19.8	4.5	3.9	45.0
Georgia	\$18,093,908	20.4	3.3	3.2	3.9	69.1
Kentucky	\$10,743,224	21.0	9.9	4.4	5.5	59.2
Mississippi	\$3,349,578	32.7	9.5	5.1	5.1	47.5
North Carolina	\$5,578,026	38.5	5.0	4.2	5.1	47.2
South Carolina	\$8,796,471	20.2	9.5	8.5	9.0	52.8
Tennessee	\$7,798,443	14.4	6.5	5.7	12.8	60.6
REGION 04	\$81,979,586	22.4	9.9	4.6	5.6	57.5
Illinois	\$91,824,794	4.7	1.9	2.7	3.3	87.4
Indiana	\$20,993,714	9.2	5.7	2.1	5.0	78.1
Michigan	\$255,598,661	6.0	4.2	1.5	2.1	86.2
Minnesota	\$63,677,160	19.5	5.6	4.2	4.2	66.5
Ohio	\$129,020,775	13.1	4.2	2.2	2.6	77.9
Wisconsin	\$27,800,681	6.8	3.3	2.8	2.5	84.6
REGION 05	\$588,920,785	9.0	4.0	2.2	2.7	82.1
Arkansas	\$10,415,978	11.4	5.1	3.3	3.5	76.8
Louisiana	\$71,620,320	1.4	7.8	7.8	6.0	77.0
New Mexico	\$8,867,704	10.5	4.1	3.5	2.1	79.8
Oklahoma	\$29,502,272	5.0	1.9	1.6	1.7	89.8
Texas	\$13,535,234	3.8	6.5	7.6	2.0	80.1
REGION 06	\$233,842,508	3.8	6.2	6.5	3.2	80.2

* Distribution of total amount by categories incomplete

TABLE 5,page 2

Department of Labor - Employment and Training Administration 04/19/1993

PERCENT DISTRIBUTION OF AGE OF RECEIVABLES
END OF QUARTER 1 FY 1993

STATE-REGION	Total Receivables	Months Past Due				
		6 or less	9	12	15	18 or more
Iowa	\$2,654,404	28.9	10.1	5.4	9.0	46.6
Kansas	\$3,660,847	27.3	5.4	3.5	3.4	60.3
Missouri	\$11,901,020	20.2	11.7	3.8	4.4	60.0
Nebraska	\$1,319,650	18.7	11.4	4.9	6.9	58.1
REGION 07	\$19,535,921	22.6	10.3	4.0	5.0	58.1
Colorado	\$21,526,352	6.2	4.0	2.4	3.1	84.3
Montana	\$1,099,220	15.3	5.5	5.5	5.0	68.7
North Dakota	\$1,730,348	10.8	2.7	3.2	4.6	78.6
South Dakota	\$480,713	7.3	2.3	1.8	3.0	85.5
Utah	\$3,810,202	5.8	3.7	4.6	3.6	82.5
Wyoming	\$3,566,092	24.1	9.0	8.6	3.0	55.4
REGION 08	\$32,212,927	8.7	4.5	3.5	3.3	80.0
Arizona	\$6,326,602	9.2	6.9	4.1	4.4	75.4
California	\$160,672,378	INA	INA	INA	INA	INA
Hawaii	\$4,773,378	16.8	9.0	3.3	3.8	67.0
Nevada	\$8,624,824	8.7	3.6	2.4	2.7	82.6
REGION 09	\$180,397,182	90.2	0.7	0.3	0.4	8.4
Alaska	\$5,368,580	65.2	3.1	3.3	1.4	26.9
Idaho	\$2,140,347	9.6	3.1	3.4	4.5	79.3
Oregon	\$13,818,202	22.6	5.4	4.4	4.9	62.7
Washington	\$24,541,228	16.7	8.1	4.4	4.9	65.9
REGION 10	\$45,868,357	23.8	6.5	4.2	4.5	61.0
US TOTAL **	\$1,772,725,744	11.5	5.5	3.3	3.2	66.9

** 9.6% of US Total unidentified by categories (California, New Jersey)